



William L. Roughton, Jr.
Executive Director – Senior Legal Counsel

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October 7, 2016

“REDACTED – FOR PUBLIC INSPECTION

Via Electronic Submission

Ex Parte

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W., TW – A325
Washington, D.C. 20554

Re: *In the Matter of Comprehensive Review of the Part 32 Uniform System of Accounts, WC*
Docket No. 14-130

Dear Ms. Dortch:

Please find attached material relevant to the matter captioned above.

As indicated above, certain material in the attached document has been redacted for public disclosure and is entitled to protection pursuant to the terms of the Protective Order in the docket noted above.

Please do not hesitate to contact me with any questions regarding this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "W. Roughton, Jr.", written in a cursive style.

William L. Roughton, Jr.
AT&T SERVICES, INC.
1120 20th Street, NW
Washington, DC 20036
(202) 457-2040 (phone)
Counsel for AT&T Inc.

Cc:

Robin Cohn

West				
\$ Thousands Dr/(Cr)				
		GAAP 2015	USOA 2015	Difference
BALANCE SHEET AS OF 12/31/15				
ASSETS:				
1120	Cash & Equivalents			
1170	Receivables			
1171	Allowance for Doubtful Accounts			
1220	Materials & Supplies			
1280	Prepayments			
1350	Other Current Assets			
	TOTAL CURRENT ASSETS:			
1410	Other Noncurrent Assets			
1438	Deferred Maintenance, Retirements and Other Deferred Charges			
1500	Other Jurisdictional Assets- net			
2002	Property Held for Future Telecommunications Use			
2003	Telephone Plant Under Construction			
2005	Telecommunications Plant Adjustment			
2006	Nonoperating Plant			
2007	Goodwill			
2110	Land & Support Assets			
2210	Central Office - Switching			
2220	Operator Systems			
2230	Central Office - Transmission			
2310	Information Origination Termination			
2410	Cable & Wire Facilities			
2680	Amortizable Tangible Assets			
2690	Intangibles			
	TELECOMMUNICATIONS PLANT IN SERVICE:			
3100	Accumulated Depreciation			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Depreciation - Tangible			
	TOTAL ACCUMULATED DEPRECIATION:			
	NET PROPERTY PLANT & EQUIPMENT:			
TOTAL ASSETS:				
LIABILITIES				
4000	Current Accounts & Notes Payable			
4040	Customer's Deposits			
4070	Income Taxes Accrued			
4080	Other Taxes Accrued			
4100	Net Current Deferred Operating Income Taxes			
4110	Net Current Deferred Nonoperating Income Taxes			
4130	Other Current Liabilities			
	TOTAL CURRENT LIABILITIES:			
4200	Long Term Debt and Funded Debt			
4300	Other Liabilities and Deferred Credits			
4320	Unamortized Operating Investment Tax Credits - net			
4340	Net Noncurrent Deferred Operating Income Taxes			
4341	Net Deferred Tax Liability Adjustments			
4350	Net Noncurrent Deferred Nonoperating Income Taxes			
4361	Deferred Tax Regulatory Adjustments - net			
4370	Other Jurisdictional Liabilities and Deferred Credits Net			
	TOTAL LIABILITIES:			
STOCKHOLDER'S EQUITY				
4510	Capital Stock			
4520	Additional Paid In Capital			
4550	Retained Earnings			
TOTAL LIABILITIES & EQUITY:				
	% assets excl jd			

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\$ Thousands Dr/(Cr)				
		GAAP 2015	USOA 2015	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/15				
5000	Basic Local Service Revenue			
5081	End User Revenue			
5082	Switched Access Revenue			
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TOTAL OPERATING REVENUES:				
6110	Network Support Expense			
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6220	Operator Systems Expense			
6230	Central Office Transmission Expense			
6310	Information Origination/Termination Expense			
6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			

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GAAP 2013

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1350	Other Current Assets			
	TOTAL CURRENT ASSETS:			
1410	Other Noncurrent Assets			
1438	Deferred Maintenance, Retirements and Other Deferred Charges			
1500	Other Jurisdictional Assets- net			
2002	Property Held for Future Telecommunications Use			
2003	Telephone Plant Under Construction			
2005	Telecommunications Plant Adjustment			
2006	Nonoperating Plant			
2007	Goodwill			
2110	Land & Support Assets			
2210	Central Office - Switching			
2220	Operator Systems			
2230	Central Office - Transmission			
2310	Information Origination Termination			
2410	Cable & Wire Facilities			
2680	Amortizable Tangible Assets			
2690	Intangibles			
	TELECOMMUNICATIONS PLANT IN SERVICE:			
3100	Accumulated Depreciation			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Depreciation - Tangible			
	TOTAL ACCUMULATED DEPRECIATION:			
	NET PROPERTY PLANT & EQUIPMENT:			
TOTAL ASSETS:				
LIABILITIES				
4000	Current Accounts & Notes Payable			
4040	Customer's Deposits			
4070	Income Taxes Accrued			
4080	Other Taxes Accrued			
4100	Net Current Deferred Operating Income Taxes			
4110	Net Current Deferred Nonoperating Income Taxes			
4130	Other Current Liabilities			
	TOTAL CURRENT LIABILITIES:			
4200	Long Term Debt and Funded Debt			
4300	Other Liabilities and Deferred Credits			
4320	Unamortized Operating Investment Tax Credits - net			
4340	Net Noncurrent Deferred Operating Income Taxes			
4341	Net Deferred Tax Liability Adjustments			
4350	Net Noncurrent Deferred Nonoperating Income Taxes			
4361	Deferred Tax Regulatory Adjustments - net			
4370	Other Jurisdictional Liabilities and Deferred Credits Net			
	TOTAL LIABILITIES:			
STOCKHOLDER'S EQUITY				
4510	Capital Stock			
4520	Additional Paid In Capital			
4550	Retained Earnings			
TOTAL LIABILITIES & EQUITY:				
	% assets excl jd			

Midwest				
\$ Thousands Dr/(Cr)				
		GAAP 2014	USOA 2014	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/14				
5000	Basic Local Service Revenue			
5081	End User Revenue			
5082	Switched Access Revenue			
5083	Special Access Revenue			
5100	Long Distance Message Revenue			
5200	Miscellaneous Revenue			
5280	Nonregulated Revenue			
5300	Uncollectible Revenue			
TOTAL OPERATING REVENUES:				
6110	Network Support Expense			
6120	General Support Expense			
6210	Central Office Switching Expense			
6220	Operator Systems Expense			
6230	Central Office Transmission Expense			
6310	Information Origination/Termination Expense			
6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			

Midwest				
\$ Thousands Dr/(Cr)				
		GAAP 2013	USOA 2013	Difference
BALANCE SHEET AS OF 12/31/13				
ASSETS:				
1120	Cash & Equivalents			
1170	Receivables			
1171	Allowance for Doubtful Accounts			
1220	Materials & Supplies			
1280	Prepayments			
1350	Other Current Assets			
	TOTAL CURRENT ASSETS:			
1410	Other Noncurrent Assets			
1438	Deferred Maintenance, Retirements and Other Deferred Charges			
1500	Other Jurisdictional Assets- net			
2002	Property Held for Future Telecommunications Use			
2003	Telephone Plant Under Construction			
2005	Telecommunications Plant Adjustment			
2006	Nonoperating Plant			
2007	Goodwill			
2110	Land & Support Assets			
2210	Central Office - Switching			
2220	Operator Systems			
2230	Central Office - Transmission			
2310	Information Origination Termination			
2410	Cable & Wire Facilities			
2680	Amortizable Tangible Assets			
2690	Intangibles			
	TELECOMMUNICATIONS PLANT IN SERVICE:			
3100	Accumulated Depreciation			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Depreciation - Tangible			
	TOTAL ACCUMULATED DEPRECIATION:			
	NET PROPERTY PLANT & EQUIPMENT:			
	TOTAL ASSETS:			
LIABILITIES				
4000	Current Accounts & Notes Payable			
4040	Customer's Deposits			
4070	Income Taxes Accrued			
4080	Other Taxes Accrued			
4100	Net Current Deferred Operating Income Taxes			
4110	Net Current Deferred Nonoperating Income Taxes			
4130	Other Current Liabilities			
	TOTAL CURRENT LIABILITIES:			
4200	Long Term Debt and Funded Debt			
4300	Other Liabilities and Deferred Credits			
4320	Unamortized Operating Investment Tax Credits - net			
4340	Net Noncurrent Deferred Operating Income Taxes			
4341	Net Deferred Tax Liability Adjustments			
4350	Net Noncurrent Deferred Nonoperating Income Taxes			
4361	Deferred Tax Regulatory Adjustments - net			
4370	Other Jurisdictional Liabilities and Deferred Credits Net			
	TOTAL LIABILITIES:			
STOCKHOLDER'S EQUITY				
4510	Capital Stock			
4520	Additional Paid In Capital			
4550	Retained Earnings			
	TOTAL LIABILITIES & EQUITY:			
	% assets excl jd			

Midwest				
\$ Thousands Dr/(Cr)				
		GAAP 2013	USOA 2013	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/13				
5000	Basic Local Service Revenue			
5081	End User Revenue			
5082	Switched Access Revenue			
5083	Special Access Revenue			
5100	Long Distance Message Revenue			
5200	Miscellaneous Revenue			
5280	Nonregulated Revenue			
5300	Uncollectible Revenue			
TOTAL OPERATING REVENUES:				
6110	Network Support Expense			
6120	General Support Expense			
6210	Central Office Switching Expense			
6220	Operator Systems Expense			
6230	Central Office Transmission Expense			
6310	Information Origination/Termination Expense			
6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			

SWBT				
\$ Thousands Dr/(Cr)				
		GAAP 2015	USOA 2015	Difference
BALANCE SHEET AS OF 12/31/15				
ASSETS:				
1120	Cash & Equivalents			
1170	Receivables			
1171	Allowance for Doubtful Accounts			
1220	Materials & Supplies			
1280	Prepayments			
1350	Other Current Assets			
	TOTAL CURRENT ASSETS:			
1410	Other Noncurrent Assets			
1438	Deferred Maintenance, Retirements and Other Deferred Charges			
1500	Other Jurisdictional Assets- net			
2002	Property Held for Future Telecommunications Use			
2003	Telephone Plant Under Construction			
2005	Telecommunications Plan Adjustment			
2006	Nonoperating Plant			
2110	Land & Support Assets			
2210	Central Office - Switching			
2220	Operator Systems			
2230	Central Office - Transmission			
2310	Information Origination Termination			
2410	Cable & Wire Facilities			
2680	Amortizable Tangible Assets			
2690	Intangibles			
	TELECOMMUNICATIONS PLANT IN SERVICE:			
3100	Accumulated Depreciation			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Depreciation - Tangible			
	TOTAL ACCUMULATED DEPRECIATION:			
	NET PROPERTY PLANT & EQUIPMENT:			
	TOTAL ASSETS:			
LIABILITIES				
4000	Current Accounts & Notes Payable			
4040	Customer's Deposits			
4070	Income Taxes Accrued			
4080	Other Taxes Accrued			
4100	Net Current Deferred Operating Income Taxes			
4110	Net Current Deferred Nonoperating Income Taxes			
4130	Other Current Liabilities			
	TOTAL CURRENT LIABILITIES:			
4200	Long Term Debt and Funded Debt			
4300	Other Liabilities and Deferred Credits			
4320	Unamortized Operating Investment Tax Credits - net			
4340	Net Noncurrent Deferred Operating Income Taxes			
4341	Net Deferred Tax Liability Adjustments			
4350	Net Noncurrent Deferred Nonoperating Income Taxes			
4361	Deferred Tax Regulatory Adjustments - net			
4370	Other Jurisdictional Liabilities and Deferred Credits Net			
	TOTAL LIABILITIES:			
STOCKHOLDER'S EQUITY				
4510	Capital Stock			
4520	Additional Paid In Capital			
4550	Retained Earnings			
	TOTAL LIABILITIES & EQUITY:			
	% assets excl jd			

SWBT				
\$ Thousands Dr/(Cr)				
		GAAP 2015	USOA 2015	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/15				
5000	Basic Local Service Revenue			
5081	End User Revenue			
5082	Switched Access Revenue			
5083	Special Access Revenue			
5100	Long Distance Message Revenue			
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5280	Nonregulated Revenue			
5300	Uncollectible Revenue			
TOTAL OPERATING REVENUES:				
6110	Network Support Expense			
6120	General Support Expense			
6210	Central Office Switching Expense			
6220	Operator Systems Expense			
6230	Central Office Transmission Expense			
6310	Information Origination/Termination Expense			
6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			

SWBT				
\$ Thousands Dr/(Cr)				
		GAAP 2014	USOA 2014	Difference
BALANCE SHEET AS OF 12/31/14				
ASSETS:				
1120	Cash & Equivalents			
1170	Receivables			
1171	Allowance for Doubtful Accounts			
1220	Materials & Supplies			
1280	Prepayments			
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2002	Property Held for Future Telecommunications Use			
2003	Telephone Plant Under Construction			
2005	Telecommunications Plan Adjustment			
2006	Nonoperating Plant			
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2220	Operator Systems			
2230	Central Office - Transmission			
2310	Information Origination Termination			
2410	Cable & Wire Facilities			
2680	Amortizable Tangible Assets			
2690	Intangibles			
	TELECOMMUNICATIONS PLANT IN SERVICE:			
3100	Accumulated Depreciation			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Depreciation - Tangible			
	TOTAL ACCUMULATED DEPRECIATION:			
	NET PROPERTY PLANT & EQUIPMENT:			
	TOTAL ASSETS:			
LIABILITIES				
4000	Current Accounts & Notes Payable			
4040	Customer's Deposits			
4070	Income Taxes Accrued			
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4100	Net Current Deferred Operating Income Taxes			
4110	Net Current Deferred Nonoperating Income Taxes			
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	TOTAL CURRENT LIABILITIES:			
4200	Long Term Debt and Funded Debt			
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4320	Unamortized Operating Investment Tax Credits - net			
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4341	Net Deferred Tax Liability Adjustments			
4350	Net Noncurrent Deferred Nonoperating Income Taxes			
4361	Deferred Tax Regulatory Adjustments - net			
4370	Other Jurisdictional Liabilities and Deferred Credits Net			
	TOTAL LIABILITIES:			
STOCKHOLDER'S EQUITY				
4510	Capital Stock			
4520	Additional Paid In Capital			
4550	Retained Earnings			
	TOTAL LIABILITIES & EQUITY:			
	% assets excl jd			

SWBT				
\$ Thousands Dr/(Cr)				
		GAAP 2014	USOA 2014	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/14				
5000	Basic Local Service Revenue			
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5100	Long Distance Message Revenue			
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6110	Network Support Expense			
6120	General Support Expense			
6210	Central Office Switching Expense			
6220	Operator Systems Expense			
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6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			

SWBT

\$ Thousands Dr/(Cr)

GAAP 2013

USOA 2013

Difference

BALANCE SHEET AS OF 12/31/13

ASSETS:

1120	Cash & Equivalents
1170	Receivables
1171	Allowance for Doubtful Accounts
1220	Materials & Supplies
1280	Prepayments
1350	Other Current Assets
	TOTAL CURRENT ASSETS:
1410	Other Noncurrent Assets
1438	Deferred Maintenance, Retirements and Other Deferred Charges
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2003	Telephone Plant Under Construction
2006	Nonoperating Plant
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2210	Central Office - Switching
2220	Operator Systems
2230	Central Office - Transmission
2310	Information Origination Termination
2410	Cable & Wire Facilities
2680	Amortizable Tangible Assets
2690	Intangibles
	TELECOMMUNICATIONS PLANT IN SERVICE:
3100	Accumulated Depreciation
3300	Accumulated Depreciation - Nonoperating
3400	Accumulated Depreciation - Tangible
	TOTAL ACCUMULATED DEPRECIATION:
	NET PROPERTY PLANT & EQUIPMENT:
	TOTAL ASSETS:

LIABILITIES

4000	Current Accounts & Notes Payable
4040	Customer's Deposits
4070	Income Taxes Accrued
4080	Other Taxes Accrued
4100	Net Current Deferred Operating Income Taxes
4110	Net Current Deferred Nonoperating Income Taxes
4130	Other Current Liabilities
	TOTAL CURRENT LIABILITIES:
4200	Long Term Debt and Funded Debt
4300	Other Liabilities and Deferred Credits
4320	Unamortized Operating Investment Tax Credits - net
4340	Net Noncurrent Deferred Operating Income Taxes
4341	Net Deferred Tax Liability Adjustments
4350	Net Noncurrent Deferred Nonoperating Income Taxes
4361	Deferred Tax Regulatory Adjustments - net
4370	Other Jurisdictional Liabilities and Deferred Credits Net
	TOTAL LIABILITIES:

STOCKHOLDER'S EQUITY

4510	Capital Stock
4520	Additional Paid In Capital
4550	Retained Earnings
	TOTAL LIABILITIES & EQUITY:
	% assets excl jd

SWBT				
\$ Thousands Dr/(Cr)				
		GAAP 2013	USOA 2013	Difference
INCOME STATEMENT - 12 MONTHS ENDED 12/31/13				
5000	Basic Local Service Revenue			
5081	End User Revenue			
5082	Switched Access Revenue			
5083	Special Access Revenue			
5100	Long Distance Message Revenue			
5200	Miscellaneous Revenue			
5280	Nonregulated Revenue			
5300	Uncollectible Revenue			
TOTAL OPERATING REVENUES:				
6110	Network Support Expense			
6120	General Support Expense			
6210	Central Office Switching Expense			
6220	Operator Systems Expense			
6230	Central Office Transmission Expense			
6310	Information Origination/Termination Expense			
6410	Cable & Wire Facilities Expense			
6510	Other Property Plant & Equipment Expense			
6530	Network Operations Expense			
6540	Access Expense			
6560	Depreciation and Amortization Expense			
6610	Marketing Expense			
6620	Services Expense			
6720	General & Administrative Expense			
TOTAL OPERATING EXPENSE:				
7100	Other Operating Income and Expense			
7200	Operating Taxes			
7300	Nonoperating Income and Expense			
7400	Nonoperating Taxes			
7500	Interest and Related Items			
7910	Income Effect of Jurisdictional Ratemaking Differences - net			
NET INCOME:				
	net income %			